



St. James'  
ANGLICAN CHURCH



ANNUAL VESTRY MEETING  
FEBRUARY 26, 2022

FOR YEAR 2021

*St. James' Anglican Church, 303 East Cordova Street, Vancouver, BC*



# CONTENTS

MINUTES OF THE 2021 ANNUAL VESTRY MEETING	2
REPORT OF THE RECTOR	5
REPORT OF THE WARDENS	6
PRAYER & FORMATION	9
ORGANIST AND CHOIRMASTER	9
ASSISTANT CURATE	10
FLOWER GUILD	11
SANCTUARY GUILD	12
READER'S GUILD	12
NARTHEX GUILD	12
SERVER'S GUILD	13
COMMUNICATIONS	14
HOLY FAITH LIBRARY	14
RELATIONSHIPS & FELLOWSHIPS	15
SAINT JAMES MUSIC ACADEMY	15
WOMEN'S GUILD	17
MOTHERS' UNION	17
COMING HOME SOCIETY	18
JUSTICE & MERCY	19
STREET OUTREACH INITIATIVE	19
OUTREACH COMMITTEE	22
FINANCIAL EQUILIBRIUM	23
TREASURER	23
COUNTERS	24
ENVELOPE SECRETARY	24
ST. JAMES' PARISH – PROPOSED 2022 BUDGET & SUMMARY	25
STANDING COMMITTEES	27
THE COLUMBARIUM	27
FINANCIAL STATEMENTS – ROLFE, BENSON LLP	27

## MINUTES OF THE 2021 ANNUAL VESTRY MEETING

### **St. James' Parish of Vancouver Annual Vestry Meeting held February 27, 2021 (draft)**

**Call to order:** 12:15 pm

**1. Opening Prayers** – Fr. Kevin Hunt, Rector, led the opening prayers. The Memorial to members who have died since the last Annual Vestry Meeting was read by Deacon Joyce Lochter.

**2. Report on Electors Registered** – Deacon Amanda Ruston reported that there were 37 electors registered.

**3. Adoption of Financial Statements** – Christopher Orr introduced Jessica Barnett of Rolfe, Benson LLP, who outlined the Review Engagement Report.

Moved by Christopher Orr, seconded by Paul Stanwood, that the Vestry adopt the financial statements for the 2020 fiscal year produced through the Review Engagement conducted by Rolfe Benson LLP, and circulated in the Annual Report Book. Carried.

#### **4. Appointment of Accountants**

Moved by Peggy Smyth, seconded by Paul Stanwood, that Rolfe, Benson LLP be appointed as accountants for 2021. Carried.

**5. Adoption of Operating Budget for 2021** – Andrew Campbell presented the budget for 2021. It was noted that envelope giving has remained steady. The total projected income for 2021 is \$255,600, and total expenses are \$641,069. The budget deficit of \$385,469 will be transferred from our investment portfolio funds, \$116,230 of which is encroachment on capital.

Moved by Christopher Orr, seconded by Paul Stanwood that the proposed budget for 2021 be adopted. Carried.

#### **6. Adoption of the Minutes of the Annual Vestry Meeting held Feb. 23, 2020**

Moved by Allan Duncan, seconded by Peter Symons, that the minutes circulated in the Annual Report Book are a true and accurate copy of the proceedings of the February 23, 2020 Annual Vestry Meeting. Carried.

**7. Rector's Report** – Fr. Kevin noted that givers have continued to be generous despite this past year, helping to keep our prayers and worship continuing. He thanked those involved in the Zoom

liturgy and those, like Fr. Matthew, who continue to work in the community. Wardens and Trustees have continued the work on maintaining our buildings. Morning and evening prayer have continued to be supported. The Communications Committee has been working to improve our parish website. Fr Kevin emphasized that we must continue looking outward as our numbers decline.

## **8. Adoption of the Annual Reports**

Moved by Fr Neil Gray, seconded by Celia Dodds, that pages 6 through 29, and page 35, in the Annual Report book be accepted. Carried.

**9. Report of the Nominating Committee** – Trustee Jenny Johnson presented the Nominating Committee's Report. She affirmed the names of all those previously elected to office, who are continuing to serve their elected terms in 2021:

### *Wardens:*

Reece Wrightman, to serve year 3 of a first 3-year term

Peggy Smyth, to serve year 3 of a first 3-year term

### *Trustees:*

Pamela McDonald will serve year 2 of a first 2-year term

### *Alternate Delegates to Synod:*

Mary Hamilton (to serve year 3 of a second 3-year term)

Paul Stanwood (to serve year 3 of a second 3-year term)

*Youth Delegate to Synod:* Clare Urquhart – will serve year 2 of a 3-year term.

*Parish Council Chair:* Jordan Skinner (to serve year 2 of a 2-year term)

Moved by Peggy Smyth, that the following individuals be nominated to fill vacant offices:

### *Trustees:*

Jenny Johnson (to serve year 1 of a second 2-year term)

Leah Postman (to serve year 1 of a first 2-year term)

*Alternate Delegate to Synod:* Jerry Adams (to serve year 1 of a second 3-year term)

*Alternate Youth Delegate to Synod:* Vacant

*Parish Council Secretary:* Reece Wrightman (to serve year 1 of a second 2-year term)

All nominees were elected by acclamation.

**10. Appointment of Scrutineers** – since all vacant offices were filled by acclamation, no voting was required.

## **11. Rector's Appointments**

Rector's Warden – Andrew Campbell

Envelope Secretary – Philip Green

Vestry Clerk and PIPA Officer – Linda Adams

Pastoral Care Coordinator – Deacon Joyce Locht  
Screening in Faith Coordinator – Linda Adams  
Treasurer – Wardens *pro-tem*  
Guardian of the Columbarium – Paul Stanwood  
Librarian – Lynann Burton  
Archivist – Paul Stanwood  
Building Committee Chair – Randall Cheah  
Outreach Committee Chair – Peter Goodwin  
Readers & Intercessors Guild – Sir John Daniel

Those licensed to administer Holy Communion: Justin Berger; Amy Chai, John Clark; Philip Green; Jose Luis Aranda Moyano; Ian Rocksborough-Smith; Wayne Sample; Jordan Skinner; and Paul Stanwood.

Moved by Peggy Smyth, seconded by Allan Duncan, that the Vestry approve the appointment of those named by Fr. Kevin Hunt as lay administrators of Holy Communion. Carried.

**12. In Appreciation** – Fr. Kevin extended thanks to Kelvin Bee, who completed two terms as Trustee; Christopher Orr, who is stepping down as Treasurer; Nancy Holme, for project management, and assistance with the fire code plans; the clergy team, and the Wardens, Trustees and Parish Council Leaders.

Reece Wrightman, Warden, thanked, on behalf of the Parish, our staff, particularly Linda Adams, who retired as Office Manager this year after many years of service. He also thanked Deanna Ferguson, Office Manager, and Art Cuthbertson and Darren Campbell for their work in keeping the parish buildings in shape and for helping us to cope with the ever-changing requirements around the COVID-19 pandemic. Reece continued on to thank the Guilds and Ministries for their continuing efforts, very often behind the scenes; Fr. Matthew and the Board of the Street Outreach Initiative; and Sarah Godoy and the Board of the Saint James Music Academy. He also acknowledged the work of Watari who work quietly in the crypt kitchen preparing meals for those who live in the Downtown Eastside.

**13. Announcements** – It was acknowledged that the AVM is taking place on the ancestral and unceded lands of the Coast Salish People.

**14. Motion to Close:**

Moved by the Venerable Douglas Fenton, seconded by Deacon Joyce Locht, that the meeting close.

**15. Closing Prayer:** Fr. Matthew Johnson offered the closing prayer. The meeting closed at 11:30 am.

## REPORT OF THE RECTOR

Little did we think a year ago that we would still be subject to Covid-19 protocols, and that the Annual Vestry Meeting would be held once again via ZOOM. Let's hope that we shall be meeting in person at the 2023 Vestry.

Despite the restrictions and limitations during this past year I am thankful to be able to report that our St. James' community has for the most part held together. ZOOM technology has made this possible, enabling us both to worship and to hold regular meetings, eg Wardens & Trustees, Formation, Choir gatherings, Mothers' Union. It has been a joy during the year to witness the Ordinations of John Stephens as our new Bishop, of Amanda Ruston as a priest, and José Luis Aranda Moyano as a deacon.

Sunday morning worship was online only until September, with a regular attendance of over 60. Thereafter ZOOM Liturgy at Home has continued at 9:00 am, with an attendance of over 30; Solemn Mass at 10.30 am has seen a gradually increasing attendance from 30 to over 55. Music and ceremonial began simply, but again have gradually developed as we have grown in confidence. Since September there has been a said Vigil Mass at 4:00 pm on Saturday, and a said Mass at 12:10 pm on Wednesday. Throughout the pandemic a small group has celebrated the Daily Office faithfully on ZOOM, at 9:00 am and 5:00 pm. It is this daily round of prayer and worship which has sustained us during this time.

For the foreseeable future we intend to maintain this complementary pattern of Sunday worship, as the 9:00 am Liturgy at Home permits those unable to attend in person, for reasons of health and safety, and of living some distance away, to play an active part in the life of St. James'. As and when the Covid-19 protocols are relaxed, we hope to restore the Daily Mass, and the Open Church ministry. It has become more apparent as we emerge from Covid-19 that things will not be exactly as they were before. We shall need to review and renew the ways and working of our Guilds and Ministries.

St. James' has continued to host and support the work of SJMA and Watari in the wider community, and the Street Outreach Initiative has sustained and developed its work as you will read in the respective reports. During the year the parish has committed to co-sponsor two Eritrean refugees, Semere and Jabril, whom it is hoped to welcome to Canada in some 12-24 months' time. It was a sad and humbling privilege for St. James' to open the church for Elders of the DTES Indigenous community to host a Memorial Event for the 215, after the discovery of unmarked graves at the Kamloops Indian Residential School.

The Wardens write elsewhere of their care and maintenance of the parish buildings, and of future plans. We are grateful for people's continued generous giving towards the parish's mission and ministry. New banners, donated by a parishioner, now adorn the main entrance, enhancing our visible presence. The Communications Committee was successful in applying for a Parish

Development Grant from the Diocese: the aim will be to raise our profile and develop our community networks in the wider parish neighbourhood.

A whole host of people, lay leaders, volunteers and staff, have made all this possible. You know who you are: Thank you. I record particular thanks to my clergy colleagues, with whom it is a privilege and a joy to share ministry in this remarkable parish. Above all, let us give thanks to the One who has called us, who is faithful.

Respectfully submitted, *Fr. Kevin*  
The Venerable Kevin Hunt, Rector

## REPORT OF THE WARDENS

The Diocese of New Westminster (DNW) Canon 9.15 defines “Responsible Person” as the Trustees (in case of incorporated Parishes) . . . together with the Priest in charge.

“9.15 The duties of the Responsible Persons include, without limitation:

- a. to oversee, care for and administer, buildings, records, and funds of the Parish,
- b. to make an annual report, and
- c. to have prepared, in accordance with paragraph 9.51, annual financial statements for presentation to the Trustees, Church Wardens, [Parish Council] and the Annual Vestry Meeting,
- d. provided however that the Responsible Persons may also delegate these responsibilities to other persons.
- e. The Responsible Persons shall also assist in guiding the implementation of the programs of the Parish and share with the Priest in charge the pastoral and spiritual concerns of the Parish”.

The current Wardens are: Reece Wrightman, who is a Narthex Guild volunteer; Andrew Campbell, who is a member of the High Mass Choir and continues as the Acting Treasurer; and Peggy Smyth, who oversees the relationship between the Parish and the Saint James Music Academy (SJMA) and is a member of the Street Outreach Initiative’s (SOI) Operational Support and Advisory Group. The Wardens have bi-weekly meetings with Father Kevin, as well as monthly Trustees’ meetings, quarterly Parish Council meetings and Vestry meetings. During the COVID-19 pandemic, these meetings were held via ZOOM video conferencing.

2021 has been challenging because of the COVID-19 pandemic. In-person services only recommenced in September, and we enjoy again the sights, sounds and smells of worship in the Church. Zoom liturgies at home have continued throughout this time. They are much appreciated by parishioners who are unable to attend in person but can maintain their connection with the parish community by this means.



With the restrictions on in-person gatherings, the Daily Mass had been confined to a few *Missa privata* each week with no public in attendance. Since September, however, in-person masses have been celebrated on Wednesday at noon and on Saturday at 4 pm. The Daily Office is said via ZOOM. A Liturgy at Home continues to be held on Sundays and Holy Days by ZOOM.

On-going building repairs and maintenance continued, thanks to Art Cuthbertson our Building Manager and to Darren Campbell, Building Assistant.

During 2021, a few capital projects were authorized and carried out by third party contractors:

- Organ's Swell Division chest was re-leathered and the Choir Division wind supply was fixed.
- As the operating systems for the Office Manager's computer and for our PowerChurch program's computer could not be upgraded, two new computers for the Parish Office and for the PowerChurch program have been purchased with Windows 10 and solid-state drives.
- Our service provider is investigating off-site data storage so that Parish data is not lost in case of flood, fire, or vandalism. We are considering the use of a Virtual Private Network to allow those working off-site and on weekends to access the Parish server.
- Installing Wi-Fi throughout the Parish buildings is being carried out and our Internet connectivity speed increased after Telus converted us to Fibre Optic.
- The Trustees applied for two projects this year:
  - 1) Diocese of New Westminster (DNW) *Parish Development Grant* to deepen our commitment and connection to our whole community and establish the Church as a place of caring and compassion through sustained outreach, and
  - 2) Employment and Social Development Canada (ESDC) *Enabling Accessibility Fund for Mid-Sized Projects* to mitigate accessibility barriers for the wide-range of users of our buildings, especially those who are mobility challenged.

The DNW has awarded funding to the Parish for its project.

- The Parish was approached to assist for two years with the settlement of a Syrian family. The Trustees agreed and funding has been received. The St. James' Mothers' Union is managing this.
- After our fire safety volunteer upgrades, the Vancouver Fire and Rescue Service approved the Church building's *Fire Safety Plan* and issued the building's *Occupant Load* permit. As the Church building doesn't have a fire alarm system, our occupant load is restricted to 300 in total over both levels – Church and Crypt. The Clinton Memorial Parish Hall has its own permit as it has a fire alarm system.
- The Parish Centre Roof was re-shingled in 2021.

In 2020, the Wardens obtained a preliminary estimate to clean and paint the Church's plaster walls and clean the wood panelling for a cost of \$150K. Given rising costs and inflation, it might cost \$175K now. The 2022 budget includes a budget line for this project. The project would be financed by fund raising and an one-time trust fund draw.

Mid-2021, Mother Amanda started a two-year placement at St. James' as our Assistant Curate. For the first 12 months, she is working half-time as she completes her studies, but will work full-time from mid-2022 to mid-2023.

SJMA has continued its programmes, either modified programmes with in-person teaching where permitted, or by ZOOM. The Watari group has been using the Crypt kitchen to prepare meals for the neighbourhood. We appreciate the ongoing support of both organizations to the residents of the Downtown Eastside and their care in ensuring that COVID-19 restrictions are followed.

Our long serving and faithful parishioner, Norman Phillip Green, died this spring. He is sorely missed. Philip was our some-time Parish Treasurer, Envelope Secretary, a Master of Ceremonies, and a Solemn Mass Sub-Deacon. Wayne Sample has been appointed Envelope Secretary. The Parish is still seeking a new Treasurer.

The Wardens thank all those who have supported the Parish this year during this pandemic with their continued donations, which have supported and sustained the work of the Parish and its various ministries, including the Street Outreach Initiative.

We give special thanks to all our clergy and the many parish volunteers who give countless hours of work in support of the many guilds, ministries, and committees whose reports appear elsewhere. Their perseverance is appreciated. Our parish programmes and outreach would not exist without their leadership and effort. We would warmly welcome new members to participate in this work.

Thank you to our Choir Director and Organist and to the High Mass Choir – its members, section leads, and Choral Scholars – for their perseverance during this pandemic and for the glorious music which inspires us all.

Γι' αυτό με τους Αγγέλους και τους Αρχαγγέλους και με όλη τη συντροφιά του ουρανού, επαινούμε και μεγαλύνουμε το ένδοξο Όνομά σου.

We thank Deanna Ferguson, our Parish Office Manager, for all her work over the last year. Although Linda Adams has retired from the Parish Office, she continues as our Vestry Clerk and Secretary to the Corporation (Trustees).

Thanks go to Father Kevin for his guidance, patience, and great good humour in encouraging our work. Thank you also to Fathers Neil Gray, Neil Ferneyhough, and Matthew Johnson; to our Deacons, Joyce Lochter and Sr. Mary Christian Cross; and to our Assistant Curate Mother Amanda Ruston.

Respectfully submitted: *Andrew Campbell, Peggy Smyth, Reece Wrightman,*

# PRAYER & FORMATION

## ORGANIST AND CHOIRMASTER

I write this on February 2, 2022, the Feast of the Presentation of Our Lord in the Temple, also known as Candlemas, the Gospel reading for which includes one of the great canticles of scripture, the Nunc dimittis. The end of the season of Epiphany is marked by Simeon's proclamation of the Christ-child as the embodiment of redemption, the salvation "which thou hast prepared before the face of all people... a light to lighten the Gentiles and to be the glory of thy people Israel."

February 2 is also Groundhog Day, a popular North American tradition observed in the United States and Canada, with connections to the German Candlemas tradition of "Badger Day." Over the past two pandemic years, I have often commiserated with others that we are experiencing our own "Groundhog Day", in this case a reference to the 1993 film in which a cynical TV weatherman played by Bill Murray is trapped in a time loop from which escape seems at first impossible. We've likely all felt this in some sense since March of 2020, but among those who have felt it particularly keenly are musicians, especially choral singers. Necessary but disheartening restrictions have been imposed, withdrawn, and reinstated in a seemingly inescapable loop.

This brings us to the story of music at St. James' in 2021. After a brief respite in the Fall of 2020 in which we were able to worship in church with limited musical offerings, we began 2021 back in "lockdown", with liturgies on Zoom. We continued to find ways to work within the limitations of the Zoom platform to include music. Once again, I have very much appreciated the contributions of Srinath Covilakam, our tenor choral scholar, who has since the beginning of this strange new normal stepped up enthusiastically to assist me as co-cantor. Mother Amanda Ruston very capably added her voice to our online liturgies, and later in the year to our liturgies in church as well. In the Spring term I continued to work with Mother Amanda in the context of her Theological Field Experience placement at St. James', singing together and contemplating music in the church.

For our patronal festival on July 25, we finally got to dip our toes back into the musical pool more substantially, with Evensong & Benediction for St. James' Day, sung by our quartet. The choir celebrated the day with a long-overdue outdoor barbeque, a much-delayed opportunity to see each other and catch up in person. The quartet were able to sing again on August 14, with a Vigil Mass for the Feast of St Mary the Virgin. In September, as we returned to regular in-person worship, the choir resumed regular Thursday evening rehearsals and musical offerings on most Sundays. Rehearsals had the choir spread out and masked, and through the end of the year required that singers be fully vaccinated. For safety reasons, rehearsing has also involved spending shorter periods of time together as an entire group; as a result, we have been using sectional rehearsals more frequently.

On November 4 the choir was able to offer Tomás Luis de Victoria's exquisite Missa pro defunctis á 4 for All Souls. For the Midnight Mass of Christmas we were joined by a fine group of instrumentalists on Marc-Antoine Charpentier's brilliant Messe de minuit pour Noël – a truly joyful celebration of the Incarnation.

Our Choral Scholarship program, initiated in the Fall of 2016, has resumed with the return of the choir. In 2021 we welcomed Oscar Smith (counter-tenor) into the choir as a new choral scholar. The Choral Scholarship program is a wonderful opportunity to not only add voices to our choir, but also to provide post-secondary students the opportunity to hone their skills as singers and be exposed to quality choral repertoire sung in an extraordinary liturgical setting. We are grateful to individual parishioners and to the Trustees for their support of this program. Please speak to Gerald Harder if you are interested in helping to fund a Choral Scholarship. The choir also continues to welcome singers from our parish congregation and beyond. We rehearse most Thursday evenings from September to June, in an enjoyable atmosphere of musical and social interaction. If you are interested in singing in our fine choir, please contact Gerald Harder.

In the Fall of 2017, we began a music series, which in 2021 emerged from a pandemic hiatus to welcome local chamber choir MOTET, and which has on tap some exciting guests for the near future. I wish to thank our Assistant Organist PJ Janson for his ongoing work on the music series. This initiative is a fantastic opportunity for us to support the musical arts and to raise the profile of our parish, including the exquisite space with which we are blessed, and the many ways in which we serve in our corner of Vancouver. It is a program which I sincerely hope can continue at St. James.

Respectfully submitted, *Gerald Harder -- Organist & Choirmaster*

## ASSISTANT CURATE

Since July of last year, I have had the privilege of being amongst you as your priest, in the role of Assistant Curate. I cannot tell you how much joy it gives me to walk alongside Fr. Kevin and the other St. James' clergy as colleagues, and to serve you and love you in this new role.

Over the past year, we have continued to navigate the pandemic together, with Zoom allowing many of our groups to continue to meet safely. I have been grateful to be involved in the life of the parish in a variety of team-based roles such as Formation, Communications Committee, Stewardship Committee, Trustee and Wardens meetings, Vestry and other parish-wide gatherings outside of worship. Together we were able to make some exciting things happen, such as: creating new banners for the front of the church, reviving St. James' online presence, and submitting a successful bid for a Parish Development Grant, which we will be using to connect with our neighbourhood in dynamic relational outreach over the next few years.

In addition to parish activities, I have also been working with Fr. Matthew in the Street Outreach Initiative. This primarily involves: street walks, pastoral encounters, sacramental ministry, participation in neighbourhood-centred liturgies, and in the ongoing work of reconciliation with Indigenous community members and Elders. Many of you will know that I also moved into the immediate neighbourhood in late June of last year, which has allowed me to be with our neighbours on a day-to-day basis both inside and outside of the church.

I am honoured to be the chaplain for the St. James' choir, whom I got to know more closely whilst studying with Gerald during my internship. Although restrictions have made it challenging to meet everyone in the parish one-on-one, I have truly appreciated every opportunity to do so, whether by phone, email, or in person, and I look forward to getting to know everyone better as circumstances and comfort levels allow.

I have felt very blessed indeed to share in the liturgical and sacramental roles of the parish with Fr. Kevin and other St. James' clergy, both online and in person when we have been able to do so. Despite restrictions, I have been moved at the commitment of the people and clergy to continue to faithfully worship the Lord in the beauty of holiness.

Looking ahead, I am excited to be with you in a full time capacity starting this summer. We have already come so far together, even under challenging circumstances... this is a remarkable community, and I am very grateful to be a part of it!

Respectfully submitted, *Mother Amanda*

## FLOWER GUILD

No flowers were arranged while the church was closed due to COVID 19 restrictions. We resumed in mid-September to arrange flowers for the High Altar only. At Christmas we did a scaled down version of our normal display, with two High Altar arrangements, three standards and three smaller vases for the Lady Chapel and the Narthex, plus the crib. No poinsettias were purchased as they are very expensive, do not survive well in the church and could not be cared for during the Christmas period. The members of the guild are: Lynann Burton , Celia Dodds, Mary Hamilton, Christine Hatfull and Leah Postman.

Respectfully submitted, *Celia Dodds (President)*

## SANCTUARY GUILD

Over the past year, for obvious reasons, the Sanctuary Guild has, unfortunately, been unable to have its normal Saturday morning work meetings.

During this time some essential “housekeeping” such as the seasonal changing of altar linens, renewal of candles and other supplies, some silver cleaning and a certain amount of laundry has been looked after. This down time, however, has been an opportunity to have some vestments cleaned or repaired. As with everything else, we must await future developments patiently.

Respectfully submitted, *Elizabeth Davies*

## READER’S GUILD

The Readers' Guild is composed of parish members who volunteer to read the first lesson or the intercessions to complement the liturgy and music at our services. 2021 was a busy year because, for most of it, readers had to cover two services each Sunday: a Liturgy at Home on Zoom, usually at 9:00 am, and a Solemn Mass in Church at 10:30 am. Members could choose to read at either or both of these celebrations. We are most grateful to Allan Duncan, who helps to coordinate readings at the Zoom services, and to Deanna Ferguson, the Office Manager, who sends out weekly reminders of readers' assignments.

We record with deep regret the deaths during the year of two long-serving readers, Mary Brown and Brian Rocksborough-Smith. The Guild numbered 17 members at December 31, 2021. Any parishioners who would like to participate in this important ministry should contact Fr. Kevin. You would be most welcome.

Respectfully submitted, *John Daniel, Chair Readers' Guild*

## NARTHEX GUILD

The Narthex Guild has stabilized at three regular members: Kelvin Bee, Tim McLeod and Reece Wrightman. This has been sufficient for the reduced in-person services the past two years, but as we reopen there will be more calls for us to attend. Narthex Guild is named for the place where we work, the Narthex or entry, but we also distribute Mass bulletins or service booklets, open and close the church doors, try to present a welcoming introduction to all who attend, give information and assistance to those who need it and take the collection, all while maintaining masking and distancing as mandated. We are always open to new members.

Respectfully submitted, *Reece Wrightman*

## SERVER'S GUILD

2021 is a continuation of 2020.

For a large part of this year again we have been unable to gather inside the church. Now returning to service late in the year our numbers have been greatly reduced, for various reasons be it health concerns or a discomfort about returning to in person gatherings.

Since we were last able to gather in person, we had two major changes in our Guild. It was with great sadness we heard of the passing of Philip Green early in the year, who led the Servers Guild for many years and was a great mentor and source of knowledge. This year we also offer our Congratulations to José Luis Aranda Moyano as he left to begin his ministry in the diaconate.

Rebuilding we have welcomed two new servers this year, Nathan Durham and Cameron Neat, and have been fortunate to have Joanna Lam on an extended stay in Vancouver to assist with services through the Christmas season. Thanks also to Justin Berger who served on a number of days when I was away.

On behalf of all of the Servers at St. James', I thank St. James' for the opportunities we have had to serve and look forward to that time when everyone can come together in safety without restrictions. In 2022, the Servers Guild will continue in our fellowship in offering our gift of service to the people and community of St. James'. If anyone would like to learn more about the Servers Guild, or may be interested in serving, please feel free to talk to contact me.

Respectfully submitted, *Wayne Sample*

## COMMUNICATIONS

The Communications Committee continued to meet on a regular basis throughout the year. Our main tasks were to:

1. Keep St. James' website ([www.stjames.bc.ca](http://www.stjames.bc.ca)) current and provide helpful information to parishioners and the general public about the church's services schedule as it changed during the pandemic, as well as to provide other information;
2. Be more active on social media (Facebook, Twitter and Instagram) so as to provide information to parishioners through another platform and give profile to the church; and
3. Apply for a Parish Development Grant from the Diocese of New Westminster -- We were successful in our application and were awarded a grant. The Committee will work throughout the course of this year to complete the work as outlined in our application.

Members are Pamela McDonald (Chair); Mother Amanda Ruston; PJ Janson.

Respectfully submitted, *Pamela McDonald*

## HOLY FAITH LIBRARY

Unfortunately, there is no real change/news to report about the Library. Hopefully summer will see less restricting socialising rules. The Holy Faith Library books are safe on the shelves and, I might add, with no book worms in residence.

Respectfully submitted, *Lynann Burton, Holy Faith Librarian*



## RELATIONSHIPS & FELLOWSHIPS

### SAINT JAMES MUSIC ACADEMY

SJMA is grateful to be able to share about another historic year for the music school. The 2020-2021 academic year unfolded via a hybrid model whereby our music lessons were offered onsite on a half-time basis with a continuation of online private lesson stream for all students. In the Spring of last year our teachers all participated in a professional development through the Neufeld institute, to learn how to better support the emotional health and wellbeing of our students. For our Spring Concert 2021, as with our Christmas concert of the previous year, we recorded our students' performances and our concert took the shape of a pre-recorded video which was released as a live event over Zoom. While we did not have the excitement of a live concert at the end of the year, because the recordings had to be completed some weeks before the video would be ready, the recorded 'concert' remains available on the SJMA Youtube page and stands as a beautiful testament to the steadfastness of our teachers and the hard work of our students through all the challenges of the year. Graduates and scholarship recipients in June 2021 were Kitty Wang, Moya Joya Lohan & Hieu Bishop.

Our annual summer camps were open to both Junior and Senior Program students. The camps consisted of breakfast, music together, and fun activities and outings. The camps were held in the month of August to help our students to "shake the rust off" for a strong September start.

In accordance with the latest directives of the BC Health Authority and our updated Communicable Disease Prevention Plan, our program was able to return to being delivered onsite on a full time basis in September 2021, and we are also able to enroll a new class of SJMA junior program students. In our Senior program, we also continued to include 30-minute 1-on-1 lessons for all orchestra students, because this dedicated time that each teacher could spend with each student had proved to be such a benefit in the previous year, and a new Rhythm and Theory class was added for all Seniors. We also expanded our Music Therapy program by two thirds, to meet the growing need among our student population among students who could benefit from experiences with music in an intimate, therapeutic setting with an accredited Music Therapist. Although the online lesson stream is no longer in effect, online lessons continue to be made available on a case by case basis to individual students according to need.

We are currently operating five days per week with our core after-school program taking place at Saint James Church from Monday to Thursday, and overflow lessons taking place at our Annex location at St. Paul's Parish at 373 East Cordova. Strathcona students are still picked up by our "Walking School Bus" and students in need of transportation support from Seymour and Britannia can access the SJMA Van. Every student is welcomed warmly onsite with a healthy and delicious meal and a chance to connect friends before music lessons begin.

We currently have 132 students enrolled in the program and from grades 2 to 12, and we provide music lessons in twenty instruments and disciplines: Orchestra, Choir, Violin, Viola, Cello, double Bass, Oboe, Clarinet, Bassoon, Trumpet, French Horn, Percussion, Marimba, Jazz, guitar, piano, Rhythm & Theory, Kodaly, Exploring Strings, and Music Therapy.

The SJMA staff team currently consists of: Sarah Godoy - Executive Director; Christine Ito - Program Administrator; Jose Ceron Ortega - Music Director of Orchestras; Erin Marks - Donor Relations; Paul Myers - Development and Planning; Marlaina Vincent - Volunteer Coordinator; Kael Vincent - Program Coordinator and Community Life; Olivia Lohan - Director of Nutrition and Community Life. Assisting Olivia in nutrition is Noemi Torodya and SJMA Alumni Lucie Steiler-Track, Kurt Ward-Theiss is our driver and takes care of Instrument Maintenance, Pablo Duque heads up instrument inventory, Philip Tran and Khitam Qaddour cover operations in our Annex location, and Renata Abraham is the receptionist at the front door of St. James' Church and is our long-time Walking School Bus coordinator.

What with returning our program to on-site full-time in September, in spite of ample planning, our team was taken slightly off guard by sudden return to the regular pace of things, after having had a quieter, modified schedule for so long! As such, the Christmas concert was upon us almost before we knew it. After having pre-recorded four concerts the previous year (both the Christmas and Spring public concerts *and* our Junior Program family recitals), when faced with the prospect of another pre-recorded concert, we realized that we (as an organization) and our students had learned as much as we could through that process, and it was time to do something new. We decided on a live concert, to be broadcast as a live-stream event, during which our students would perform live, but our families, friends and supporters would watch via Zoom from the comfort of home.

Unfortunately our Christmas concert was switched to a live event *after* the date of the concert had already been publicized, resulting in the most intense period of our term taking place closer to Christmas than it ought to have. This is among the many things that our relatively young leadership team has learned from and we will carry the lesson forward for future events.

Overall, the decision to go ahead with the live event meant that our students were able to experience something closer to the wonderful sort of crescendo which always takes place when our program ends with the excitement of a live concert. Our students had a lot of fun and they performed wonderfully. Although the audience viewed from home the enthusiasm and support we received was tremendous. Many thanks to Fr. Kevin for joining us in person to warmly welcome our guests.

Our year end term was complicated by our move to the Buddhist Temple for the last week before our concert, but it was a good learning experience for us nonetheless. We are very grateful to Art Cuthbertson for negotiating a generous contribution from the movie company for the disruption, and for generally being such a great friend and lending his longstanding support to our program.

Our deepest gratitude to our teachers, parents, and to our many supporters at St. James' Church for their heartfelt commitment to our student's musical growth and well being. Many thanks also to Galaxy House Productions who have been learning and growing with us through our pre-recorded online concerts as well as for our first-ever live-streamed event.

We are profoundly grateful to St. James' Church's leadership and parish for continuing to partner with Saint James Music Academy to the benefit of our students and families. Your enduring support, frequently relayed to us by our Church liaison Peggy Smythe, has been characterized by care, patience, and overwhelmingly, of encouragement. We look forward to continuing to grow through this relationship as we continue our respective work alongside one another, for this special community, in our changing world.

Respectfully submitted, *Sarah Godoy*

## WOMEN'S GUILD

Guild member communication was limited to telephone. Through help from the Wardens marmalade made pre-Covid could be distributed. Donations received provided some Guild income. With limited funds on hand, an annual donation was made to Street Outreach only.

Socks, collected by the Diocesan ACW were Christmas wrapped and delivered to the Mission to Seafarers together with Guild-knitted toques.

In December we were saddened to learn of the death of Guild member Mary Brown.

Respectfully submitted, *Pamela Jeacocke*

## MOTHERS' UNION

During the period of time from January to June 2021 we were able to meet via Zoom . Most members attended these meetings. In July ,we met at Jericho Beach with bagged lunches and desserts. It was a lovely day and great to see almost everyone, catch up and share a meal together. Because of a conflict in scheduling we did not have the annual tea party in Celia's back yard. We were back in the saddle and meeting at church in September. Again it was great to be together and share tea and goodies afterwards. In October, we had a guest speaker from the Elizabeth Fry Society. It was very informative and our guest was an excellent speaker and most generous with her time and in answering our many questions. Mary Hamilton, a MU member organized this guest via zoom. In November, we were very pleased to welcome Deacon José Luis again on Zoom. He gave a wonderful presentation followed with lots of information and answering our questions. In December, we did not have a business meeting but had our annual pot luck at Louisa's home. The food was yummy and we played some party games with prizes! We then lit candles and sang the first verse of a number of carols with candles and carol sheets supplied by Celia. A lovely way to end

our year. Because of Covid we were unable to do much fundraising, however we were very grateful to our members, congregation, and friends for purchasing Mothers Union Christmas cards. We raised \$535. We were able to give money from this to Northern Clergy Families Fund, as well as a gift of financial support to a former member of MU. On behalf of our members Celia Dodds, Father Kevin Hunt, Anne Kennedy, Linda Adams, Mary Hamilton, Rev. Christine Rowe, Matena Graffos, Shirin Theophilus, Diane Wood,

Respectfully submitted, *Louisa Farrell, Branch Leader*

## COMING HOME SOCIETY

Since the last Annual Vestry Meeting, the Coming Home Society has continued to work in partnership with Urban Native Youth Association and Warriors Against Violence Society.

Urban Native Youth Association (UNYA) runs 18 different programs for Vancouver's Aboriginal youth. They offer services in the areas of Education & Training, Health & Wellness, Housing and Transitioning (out of foster care); and Community Connection through outreach, mentorship, and sports & recreation programs. The Coming Home Society has worked with UNYA for many years, using your donations to help fund existing programs and develop new ones.

During the past year, as the COVID-19 pandemic continued, your donations contributed to the drop-by Food Pantry which helped youth feed themselves and bring home much-needed food for their families. The UNYA2GO program used your donations to provide youth with cultural activity kits, bus tickets, traditional medicines, and access to a printer for school homework. As the pandemic eases, funding for the Food Pantry has diminished. This past Christmas, your donations provided food hampers for youth and their families to get them through the lean month of January.

Warriors Against Violence Society works to deal with the impact of Residential Schools on today's Aboriginal families. Individual counselling, sharing circles, and anger management workshops all help families learn how to deal with their history of trauma and loss. They are given the tools to support each other instead of taking their emotions out on one another. During the past year the COVID-19 pandemic has put added stress on already-fragile families. Living in poverty is another stress. Your donations made it possible for many families to feed and clothe themselves, and care for their children. They also made it possible for families to have a Christmas celebration.

Many Aboriginal Elders are struggling with loneliness, especially during this pandemic. Your donations this year helped fund a Thursday evening Elders Group at Warriors Against Violence. Coming Home Society members were welcome guests, and experienced firsthand how the group has bonded for cultural activities and mutual support.

The Coming Home Society would like to thank the clergy and people of St. James' for all your contributions and continuing support for the work of the Coming Home Society. It is a great privilege for us, whom life has treated so kindly, to be able to share our blessings as we walk alongside our Aboriginal neighbours.

Respectfully submitted, *Linda Adams, President*

## JUSTICE & MERCY

### STREET OUTREACH INITIATIVE

For the Street Outreach Initiative (SOI), 2021 was a year filled with God's grace.

**New SOI Team Member**—Early in 2021, after two search processes, our Search Panel welcomed Ms Kelly Habarugira, as Administrative Assistant to SOI. Kelly arrived with a MA in Project Management and business experience, including the NGO sector. Since signing-on Kelly has revamped key business practices, incorporating best practices. Kelly has designed our first SOI Website that will go public in the next months.

**Operational Support and Advisory Group (OSAG)**— We lost longtime OSAG member Mary Brown late in December. Supporting SOI from its earliest days, Mary was a remarkable human being, with a lifetime of charitable and philanthropic achievements. OSAG welcomed another longtime SOI ally, Mr Rob Dickson, former Business Manager for the Diocese. Rob brings commitment to this mission, and a wealth of business experience and wisdom in ecclesiastical finance, and we are thrilled to welcome him.

**Street Outreach Member Deaths**—We lost a number of longtime members who were connected with St. James' Church (SJC). Mr Dennis Scott, Eric Bristow Jr Esq, and Mr Gerry Campbell. All of them unique, even extraordinary, in how their lives revealed the Image of God in which they were constituted.

### On Street Work

**Street Presence**—Our on-street presence was more frequent in 2021 than in 2020.

**On Street Partners**—Community members Nelson Oliver and Frank Delorme, as well as Deacon Joyce Locht, and Mother Amanda Ruston, all have joined Fr Matthew for Street Rounds.

**Curate**—On Friday afternoons, Mtr Amanda is seconded either to on-street or in-facility ministries. She is a good learner and a real help.

**Elders Walks**—Elder Kelvin Bee rejoined Fr Matthew for a number of walks through the community, in which new acquaintances and friendships are established.

### Situation Report from the Street (SITREP)

**Decline**—Having worked the sidewalks of the DTES since 2004, Fr Matthew observed, "Never in eighteen years in the DTES, have I seen the extensive homelessness, conditions of utter squalor, and

lack of basic sanitation services, on the streets, sidewalks, and alleys of this place. Now even Dysentery is common among the unsheltered or street homeless population.”

**Social Disorder & Violence**—A mix of human survival desperation, drug induced psychosis, and more severe and untreated mental disorders, have drastically changed our parish neighbourhood over the last three years especially. Random attacks and killings in particular have risen. Homeless Outreach pioneer and OSAG Member, Dr Judy Graves observes “people here have never been this desperate. Just to survive”

**Opioid Deaths Epidemic**—With up to seven deaths a day in BC by drug overdose, the epidemic has only worsened in 2021. Although they happen throughout the province, a high number of overdose deaths occur among community members here. Over and over on Neighbourhood Rounds, Fr Matthew walks into medical emergencies occurring right there on the sidewalk. Paramedic and Advanced Life Support Medics doing heroic work, sparing no effort, to bring an overdosed sister or brother back to life.

Public policy makers and leading physicians are considering provision of pharmaceutical opioids for those who are trapped in addiction. This purer supply could lower death toll. But shouldn't we also provide treatment for the many who want out from addiction? Opportunities for addiction treatment and recovery are woefully scarce, and waiting times are long. Harm reduction is critical. But we need to go beyond harm reduction to support those in addiction who want out.

### **Community Outreach**

**Hospitals**—SOI continued our work of visiting community members in hospital.

Requiems & Memorials Services at St. James'—Fr Matthew, with other members of the Clergy Team, offered a number of Memorial Services and Requiem Masses at St. James' Church for street involved community members who died this past year.

**Memorial Services**—SOI was active outside the doors of St. James'. Offering Memorial Services in Shelters and Residences throughout the DTES, and one outdoor Liturgy in Oppenheimer Park. In September and again in October, Fr Matthew and team members were present at two separate Portland Hotel Society (PHS) residences, helping lead Memorial Services for many residents who had died since the start of Covid-19, yet had had no Service. At a Service in September we remembered nine (9) brothers and sisters, and in October it was fifteen (15).

Victory House—Fr Matthew continued to offer 4 Seasonal Liturgies to residents of Victory House, with the technical assistance of Kelly Habarugira.

**Addictions Recovery**—Fr Matthew worked with six individuals as they completed their 5<sup>th</sup> Step in the 12 Step recovery programme. Among everything he does, Fr Matthew reports that these 90 minute meetings, are perhaps the best leveraged work done by the Outreach.

### **Pastoral Care**

Street Outreach Initiative offers pastoral care in special situations and circumstances.

**One Family**—Two years back Fr Matthew worked with a couple and their child who were homeless. Having finally found housing, the woman rejoined her medical studies; and through the assistance of an SOI supporter, she has finally completed her program of studies, has earned her RN credential.

**Four Families**—Fr Matthew and Deacon Joyce make a point of working with family member of adult children battling addiction. This year they worked with four different families where an adult child is addicted. This is usually as challenging as the work on the street.

**Individuals**—Fr Matthew and Deacon Joyce Deacon give one-on-one time, working with people facing great challenges. In this line Deacon Joyce continued in her ministry of clinical counselling, offering expert care, with a focus on trauma. This is offered to DTES members and others, and has included work with a refugee family with significant trauma in the recent past. Deacon Joyce offers her pastoral care quietly, mostly unseen by others, yet with a major beneficial impact in the lives of those she works with.

**Addictions Recovery**—Fr Matthew worked with six individuals as they completed their 5<sup>th</sup> Step in the 12 Step recovery programme. These intense 90 minute meetings, are perhaps the best leveraged work Outreach offers.

**215 Aboriginal Ceremony**—Our nation and our neighbourhood were stunned by the identification of 215 human remains at an IRS School in Kamloops. There is an extraordinarily high proportion of both Aboriginal persons and IRS Survivors in the DTES. Elders and Indigenous community leaders came together to offer a ceremony of remembrance on the Front Steps of St. James' Church (SJC), with the full support of SJC Leaders. Instrumental to this were Kelvin Bee and Jerry Adams, among other Aboridinal leaders, both members of SJC.

SOI offered liaison between Event Sponsors & SJC on technical matters; as well as ecclesiastical liaison with Bishop John Stephens, Diocesan Staff, and Archbishop Mark McDonald. In response to the Organizers' invitation: our Bishop, Rector, Administrative Archdeacon, and numerous parochial clergy all made a point of being present at this Aboriginal event.

The Service was offered at the Front Steps. It was compelling, very honest, and compelling; as Indigenous Community Leaders offered words, prayers, songs, and ceremonies—all of which spoke to the grief in peoples' hearts.

### **Inter-Organizational Ministries**

**Watari**—SOI continues liaison with the Watari Organization on numerous matters. And SJC continues to host Watari's fresh meal preparation in the Crypt Kitchen on Thursdays and Fridays.

**VIDC**—The medical team of the Vancouver Infectious Diseases Centre joined us yet again this year, offering a Pop-Up Liver Clinic, with Covid testing available too.

**VST**—Fr Matthew is offering a graduate course, for Vancouver School of Theology, entitled "Inner Urban Apostolate". It will be held here at SJC through Spring 2022. This is an opportunity for SOI to "give something back" for the ongoing support we have received from the Anglican Church, This is specialized ministry training, based on the Street Outreach Model, developed right here at and with St James Church.

**UGM**—SOI works directly with men recovering from addiction in their treatment program.



**Appointment**—As we conclude, we celebrate the appointment of Kelvin Bee as Elder & Adviser to SOI. Elder Kelvin and Fr Matthew already work together in many ways, and this recognizes the wisdom, effort, and cultural expertise Kelvin brings to the Outreach.

**Thank You**—Street Outreach Initiative thanks all you who: work alongside, or pray for, or contribute financially to, or otherwise share your expertise, in making this outreach to street involved men and women possible. Thanks to our Rector Fr Kevin Hunt, our SJC Staff, and the Clergy and Lay Leaders of SJC.

*Respectfully submitted, Fr Matthew Johnson*

## OUTREACH COMMITTEE

The St. James' Outreach Committee receives applications for funding and disburses grants within the parish or local community, within Canada, and globally. The intent is to distribute \$5000 annually for the purpose of extending the work and witness of the church in its broadest sense. Funding is provided from the St. James' Outreach account which is funded through a legacy established by former parishioner Dr. John Conway. The membership of the committee is currently being reviewed.

Grants issued for 2021:

Given the extent of the destruction and resulting need from the November 2021 flooding in the Fraser Valley and elsewhere in southern BC it was agreed to direct all the 2021 funding of \$5000 to the PWRDF Emergency Appeal for BC.

The committee added its support to a request made to our parish by the New Westminster Diocesan Refugee Coordinator to co-sponsor two Eritrean refugees who are currently living in Israel. Their arrival time is yet to be determined. They have a family sponsor group which has collected the necessary sponsorship funding of \$30,000. Our parish is holding these funds in trust in the outreach account. Initial set up costs and monthly payments will be paid from these funds. The Mothers Union has agreed to act as a liaison with the sponsor group. Currently there is no expectation of an active role for members of St. James' beyond managing the trust funds and being part of a welcoming group upon the arrival of the refugees. There may be an opportunity to contribute in a practical way if parishioners so wish.

*Respectfully submitted, Peter Goodwin, Chair St. James' Outreach Committee*



# FINANCIAL EQUILIBRIUM

## TREASURER

With COVID-19 protocols lessening, in-person attendance at the Sunday Sung Mass is increased. The choir is back and singing albeit with face masks. Liturgical ceremony has been modified to accommodate physical distancing. The on-line ZOOM “Liturgy at Home” continues to be well attended. Our worshipping community is strong. Parishioners have continued to support for the work of the church through regular giving, special donations, and bequests. A reduction in expenses in areas, an easing on the part of the Diocese of our annual financial obligation, and receipt of the Canada Emergency Wage Subsidy has us on sound financial footing through the past year. As well, our various trust funds which make up our endowment—the legacies of generous and forward-thinking parishioners—continue to provide us with a reliable income.

There are two budgets to approve this year – the usual operating budget and a capital budget. The capital budget includes three projects – new fire alarm system for the Clinton Memorial Hall, narthex roof repairs, and cleaning and painting the Church’s interior walls and ceilings. A fund-raising campaign is anticipated to defray the costs and reduce any encroachment of trust funds.

The Trustees are aided in their stewardship of St. James’ finances by the efforts of a team of volunteers and in-house staff, along with a group of paid professionals, working together to keep St. James’ functioning financially.

Phillip Green died this year – he was our Treasurer once, one of our Master of Ceremonies, and most recently our Envelope Secretary. A long serving and faithful servant. Wayne Sample has agreed to be our new Envelope Secretary.

This year all of St. James’ financial activities have been reviewed again by the chartered professional accounting firm, Rolfe Benson LLP. The income from our endowment funds, ably managed by Ross Turnbull of Odlum Brown Limited, is rightly derived from investment opportunities with companies who are good community and global citizens.

As we begin another year, we maintain a positive financial position and can look forward to returning to “normal”. We continue funding clergy and staff as before, as well as perform necessary building maintenance and capital improvements. We give our thanks for the aid of so many who help make possible the continuance of our mission and witness here at St. James’.

Respectfully submitted, *the Wardens*

## COUNTERS

As the pandemic continued through 2021, church attendance was restricted. More parishioners signed up for auto-deposit while others used the mail to send in their donations. It was therefore decided that processing the deposits could be done once per month rather than weekly as had been the tradition. My thanks to Linda Lai for continuing to partner with me through this time.

Respectfully submitted, *Betty Carlson*

## ENVELOPE SECRETARY

<b>Identifiable Donors</b>	96
<b>Designated Offerings:</b>	<b>\$</b>
Children Believe Fund	1,100.00
Save The Children Fund	240.00
Mothers' Union	15.00
Coming Home Society	1,100.00
Project North	10.00
St. James' Sanctuary Guild	600.00
Outreach	120.00
Flower Reserve Fund	350.00
Choral Scholarships	600.00
Flowers	900.00
Assistant Priest Support	30,000.00
PAX Newsletter	120.00
In Memoriam Donations	100.00
Legacies & Bequests	5,000.00
Music - Choir & Musicians	2,694.69
Ministry - Miscellaneous	1,956.85
Street Outreach - Congregation	10,360.00
Youth Music Program	240.00
SJ Music Academy - Grants	260.00
Primates World Relief /Dev. Fund	1,520.00
Choral Scholarships	2,855.00
Mothers' Union - Fees & Donations	145.00
Street Outreach - Non-affiliated	200.00
SOI - Neighbourhood Members	500.00

Respectfully submitted, *Wayne Sample*

## ST. JAMES' PARISH – PROPOSED 2022 BUDGET & SUMMARY

### Saint Jame's Parish - Proposed 2022 Budget

#### Income

Envelopes Donations	125,000.00
Open Donations	73,562.72
Miscellaneous Bequests	10,000.00
Rental Income	103,300.00
<b>Total Income</b>	<b>\$ 311,862.72</b>

#### Expense

##### Ministry and Mission

Clergy	\$ 179,820.79
Music	77,459.75
Guilds/Missions	21,529.00
Street Outreach Initiative (SOI)	13,000.00
	<b>\$ 291,810.00</b>

##### Office and Communications

Accounting and Auditing	\$ 32,000.00
Banking	1,900.00
Communications	6,200.00
Computer	4,000.00
Printing and Postage	10,000.00
Insurance	41,850.00
Office Expenses	46,815.14
Security	3,600.00
Miscellaneous	3,000.00
	<b>\$ 149,365.00</b>

##### Buildings

Church and Clinton Memorial Hall	\$ 132,177.34
<b>Capital Projects</b> (see Capital Budget)	<b>218,000.00</b>
Parish Centre (former Clergy House/Rectory)	7,500.00
	<b>\$ 357,677.00</b>

##### Apportionment

Diocesan Fair Share Assessment	\$ 100,862.00
	<b>\$ 100,862.00</b>

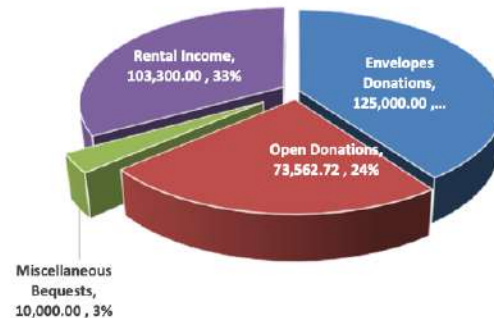
**Total Expenses 899,714.00**

**Inter-Fund Transfers 587,851.28**

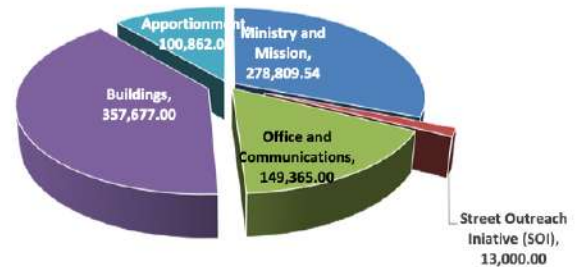
#### Inter-Fund Transfers to General Fund

Investment Income	165,560.70
less: Portfolio Management Fees	(78,464.81)
Net Investment Income	87,096.00
Net Realized Gain/Losses	151,718.95
OB Cash Management Fund - 2021 Balance	64,622.95
Capital Encroachment (includes \$218K Capital Projects)	284,413.38
Inter-fund Transfers	<b>587,851.28</b>
Transfer to OB Cash Management Account	<b>523,228.33</b>

#### TOTAL INCOME - \$311,863



#### TOTAL EXPENSES - \$899,862



#### INTER-FUND TRANSFERS - \$587,851



## Saint James's Parish - Proposed 2022 Capital Budget

<b>5565 · Project Renovations</b>	\$	\$
in order of priority		
<b>1. Parish Hall - Fire Alarm Sysem Replacement</b>		37,170.00
<b>2. Narthex Roof</b>		5,690.00
<b>3. Church - Cleaning and Painting</b>		
Stucco Walls	154,980.00	
Wood Wall Paneling	20,160.00	175,140.00 *
		<u>\$ 218,000.00</u>
<b>Funding Raising - 50% Church Cleaning &amp; Painting</b>		<b>87,570.00 *</b>
Trust Funds		130,430.00
		<u>\$ 218,000.00</u>

## STANDING COMMITTEES

### THE COLUMBARIUM

Established in 2007, the columbarium and all of its costs and fixtures were borne by the generous estate of the late Frank Avery, the remaining proceeds of which are kept in an account separate from the Parish of St. James' itself. The Celtic cross that is mounted above the columbarium is cast of bronze, the same material as the facing of the columbarium itself. The cross is beautifully illuminated, and also a votive stand and lights have been placed next to the columbarium.

Seventeen of the ninety-six individual niches remain available for the cremated remains of parishioners, or those persons closely connected with St. James'. All interments are conducted with an appropriate liturgy offered by one or more of the clergy.

Parishioners may make application to buy and reserve a niche in the columbarium at a one-time set cost of \$500, which pays for columbarium care and maintenance – and some thirty-seven persons have reserved their niche, just as if one were purchasing a burial plot. By the terms of an amendment to the Columbarium By-laws (approved on the 24th October 2011) , an adjacent niche (or niches) may be reserved for pre-needed interment wherever two (or more) persons wish to reside next to each other, as in the case of spouses, partners, or those who are close kin or friend. A “map” of the columbarium, which shows occupied niches, as well as those that are reserved, is kept in the church office.

The columbarium is managed by the Rector and Wardens, whoever they may be at any given time, in accordance with the Columbarium By-laws and in compliance with the Business Practices and Consumer Protection Authority of British Columbia, in Victoria, which has general oversight and inspection. The columbarium provides a beautiful place for parishioners to leave their earthly remains – near the High Altar, and in perpetuity. Enquiries may always be directed to the Rector and Wardens, or to the guardian of the columbarium, who acts on their behalf.

*Respectfully submitted, Paul Stanwood, Guardian*

## FINANCIAL STATEMENTS – ROLFE, BENSON LLP

See following pages.

**ST. JAMES PARISH OF VANCOUVER B.C.**

**FINANCIAL STATEMENTS**

**31 DECEMBER 2021**

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Financial Statements**  
For the Year Ended 31 December 2021

**Contents**

---

Independent Practitioners' Review Engagement Report	
Statement of Financial Position	5
Statement of Operations and Changes in Fund Balances	6
Statement of Cash Flows	7
Notes to the Financial Statements	8 - 19
Schedule of Church Expenses	20

---

## INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT

---

To the Parishioners,  
St. James Parish of Vancouver B.C.

We have reviewed the accompanying financial statements of St. James Parish of Vancouver B.C. (the “Church”) that comprise the statement of financial position as at 31 December 2021 and the statements of operations, changes in fund balances and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management’s Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organization, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Practitioners’ Responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioners perform procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.



---

## INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT - Continued

---

### **Basis for Qualified Conclusion**

Note 2(c) describes the amortization policy with respect to the Church's tangible capital assets. The Church does not amortize its buildings, piano and furniture and fixtures. In this respect the financial statements are not in accordance with Canadian accounting standards for not-for-profit organizations. The estimated useful life of similar assets ranges from 5 to 40 years. The effect of this departure from the Canadian accounting standards for not-for-profit organizations has not been determined.

In common with other organizations of this kind, the Church derives revenue from specified donations and parishioners' offerings, the completeness of which is not susceptible to satisfactory review procedures. Accordingly, our review of these revenues was limited to the amounts recorded in the records of the Church and we are not able to determine whether any adjustments might be necessary to revenue, excess of revenues over expenses and fund balances for the years ended 31 December 2021 and 2020, current assets as at 31 December 2021 and 2020 and fund balances as at 1 January and 31 December for both the 2021 and 2020 years.

Our review conclusion for the years ended 31 December 2021 and 2020 was modified accordingly because of this departure from the Canadian accounting standards for not-for-profit organizations and the possible effect of this limitation in scope.

### **Qualified Conclusion**

Based on our review, except for the effects of the matters described in the Basis for Qualified Conclusion paragraphs, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of St. James Parish of Vancouver B.C. as at 31 December 2021, and its revenues and expenses and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, Canada  
11 February 2022

	Unrestricted Funds			Externally Restricted			
	General	Maintenance	St. James'	Columbarium	Anglo-Catholic	Conway	Jessie Parks
	Fund	Reserve	Development	Maintenance	Fund	Outreach	Fund
	2021	2021	2021	2021	2021	2021	2021
	\$	\$	\$	\$	\$	\$	\$
<b>Assets</b>							
<b>Current</b>							
Cash	158,685	-	-	24,804	-	-	-
Due from St. Luke's Home (Note 11)	9,084	-	-	-	-	-	-
Prepaid expenses	41,850	-	-	-	-	-	-
Accounts receivable (Note 14)	28,716	-	-	-	-	-	-
Accrued interest receivable	-	249	5,204	37	383	354	56
GST receivable	4,508	33	585	9	47	50	8
Due from other funds	(300,000)	21,562	171,532	697	433	1,127	76
	(57,157)	21,844	177,321	25,547	863	1,531	140
<b>Life insurance policies</b>							
- cash surrender value	44,201	-	-	-	-	-	-
<b>Marketable securities</b>	136,651	156,647	2,536,688	40,919	209,593	237,173	34,446
<b>Tangible capital assets (Note 4)</b>	1,063,453	-	-	24,805	-	-	-
	1,187,148	178,491	2,714,009	91,271	210,456	238,704	34,586
<b>Liabilities</b>							
<b>Current</b>							
Accounts payable and accrued liabilities	73,057	-	-	-	-	-	-
Current portion of obligation under capital lease (Note 6)	5,502	-	-	-	-	-	-
Deposits	-	-	-	19,750	-	-	-
Reserved funds and funds for special projects	145,660	-	-	-	-	-	-
	224,219	-	-	19,750	-	-	-
<b>Deferred capital funding (Note 12)</b>	528,555	-	-	-	-	-	-
<b>Obligation under capital lease (Note 6)</b>	8,781	-	-	-	-	-	-
	761,555	-	-	19,750	-	-	-
<b>Fund balances</b>							
Invested in tangible capital assets	520,615	-	-	24,805	-	-	-
Internally restricted (Note 8)	-	-	-	-	-	-	-
Externally restricted (Note 7)	-	-	-	46,716	210,456	238,704	34,586
Unrestricted	(95,022)	178,491	2,714,009	-	-	-	-
	425,593	178,491	2,714,009	71,521	210,456	238,704	34,586
	1,187,148	178,491	2,714,009	91,271	210,456	238,704	34,586

APPROVED BY THE BOARD OF TRUSTEES:

..... Trustee

The accompanying notes are an integral part of

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Statement of Financial Position**  
**31 December 2021**

Restricted Funds				Internally Restricted Funds				Total	
ie Parks Fund	Frank Burd Fund	Maintenance Trust Fund	The Willis Trust Fund	Dr. W.K. Burwell Fund	Manuel Memorial Fund	E.C. Miller Fund	Music Fund		
2021	2021	2020	2021	2021	2021	2021	2021	2021	2020
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	183,489	116,462
-	-	-	-	-	-	-	-	9,084	9,000
-	-	-	-	-	-	-	-	41,850	36,541
-	-	-	-	-	-	-	-	28,716	66,328
56	2,212	681	323	5,314	428	121	626	15,988	16,888
8	169	115	12	708	47	38	48	6,377	8,466
76	(345,314)	15,239	-	433,903	166	424	155	-	-
140	(342,933)	16,035	335	439,925	641	583	829	285,504	253,685
-	-	-	-	-	-	-	-	44,201	57,801
34,446	1,079,837	513,343	154,396	2,719,593	205,496	164,684	216,997	8,406,463	7,525,270
-	1,596,557	-	-	-	-	-	59,507	2,744,322	2,781,016
34,586	2,333,461	529,378	154,731	3,159,518	206,137	165,267	277,333	11,480,490	10,617,772
-	-	-	-	-	-	-	-	73,057	75,730
-	-	-	-	-	-	-	-	5,502	5,243
-	-	-	-	-	-	-	-	19,750	18,000
-	-	-	-	-	-	-	-	145,660	97,794
-	-	-	-	-	-	-	-	243,969	196,767
-	-	-	-	-	-	-	-	528,555	559,646
-	-	-	-	-	-	-	-	8,781	14,284
-	-	-	-	-	-	-	-	781,305	770,697
-	1,596,557	-	-	-	-	-	59,507	2,201,484	2,201,843
-	-	-	-	3,159,518	206,137	165,267	217,826	3,748,748	3,302,071
34,586	736,904	529,378	154,731	-	-	-	-	1,951,475	1,568,814
-	-	-	-	-	-	-	-	2,797,478	2,774,347
34,586	2,333,461	529,378	154,731	3,159,518	206,137	165,267	277,333	10,699,185	9,847,075
34,586	2,333,461	529,378	154,731	3,159,518	206,137	165,267	277,333	11,480,490	10,617,772

..... Trustee

	Unrestricted Funds			Externally Restricted			
	General	Maintenance	St. James'	Columbarium	Anglo-Catholic	Conway	Jessie Parks
	Fund	Reserve	Development	Maintenance	Fund	Outreach	Fund
	2021	2021	2021	2021	2021	2021	2021
	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>							
Envelopes	129,596	-	-	-	-	-	-
Specified donations	104,340	-	-	-	-	31,232	-
Rental income	64,550	-	-	-	-	-	-
Amortization of deferred capital contributions	31,091	-	-	-	-	-	-
Bequests	9,768	-	-	-	-	-	-
Contributions in kind	-	-	-	-	-	-	-
Designated fund donations (Note 9)	8,885	-	-	-	-	-	-
In memoriam	1,564	-	-	-	-	-	-
Open offering	1,844	-	-	-	-	-	-
Special holiday	2,030	-	-	-	-	-	-
Columbarium revenue	-	-	-	-	-	-	-
Lent	360	-	-	-	-	-	-
	354,028	-	-	-	-	31,232	-
<b>Expenses</b>							
Church expenses - Schedule	426,426	414	145,421	-	872	-	671
Diocese apportionment (Note 15)	100,861	-	-	-	-	-	-
Designated fund disbursements (Note 9)	8,885	-	-	-	-	-	-
Manuel Memorial expense	-	-	-	-	-	-	-
Conway Outreach expense	-	-	-	-	-	-	-
	536,172	414	145,421	-	872	-	671
<b>Other revenues (expenses)</b>							
Unrealized gains	480	14,114	271,477	4,740	27,625	23,752	7,731
Dividend income	-	1,702	30,409	602	1,957	2,768	166
Interest income	182	1,245	21,428	201	1,574	1,488	594
Canada Emergency Wage Subsidy (Note 14)	45,653	-	-	-	-	-	-
Brokerage fee expenses	-	(1,364)	(24,006)	(375)	(1,935)	(2,058)	(331)
Gains (losses) on sale of marketable securities	-	(196)	2,877	520	374	-	(50)
	46,315	15,501	302,185	5,688	29,595	25,950	8,110
<b>Excess (deficiency) of revenues over expenses for the year</b>	(135,829)	15,087	156,764	5,688	28,723	57,182	7,439
<b>Fund balances - beginning of year</b>	576,985	163,404	2,541,682	65,833	181,733	181,522	27,147
<b>Interfund transfers</b>							
Contributions from (to) other funds	(15,563)	-	15,563	-	-	-	-
<b>Fund balances - end of year</b>	425,593	178,491	2,714,009	71,521	210,456	238,704	34,586

The accompanying notes are an integral part of

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Statement of Operations and Changes in Fund Balances**  
**For the Year Ended 31 December 2021**

Restricted Funds				Internally Restricted Funds					
St. James Park Fund	Frank Burd Fund	Maintenance Trust Fund	The Willis Trust Fund	Dr. W.K. Burwell Fund	Manuel Memorial Fund	E.C. Miller Fund	Music Fund	Total	
2021	2021	2021	2021	2021	2021	2021	2021	2021	2020
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
-	-	-	-	-	-	-	-	129,596	153,028
-	-	-	-	-	-	-	-	135,572	121,547
-	-	-	-	-	-	-	-	64,550	36,510
-	-	-	-	-	-	-	-	31,091	31,091
-	-	1,656	150,000	-	-	-	-	161,424	22,492
-	-	-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	-	8,885	7,846
-	-	-	-	-	-	-	-	1,564	3,375
-	-	-	-	-	-	-	-	1,844	2,995
-	-	-	-	-	-	-	-	2,030	2,110
-	-	-	-	-	-	-	-	-	750
-	-	-	-	-	-	-	-	360	200
-	-	1,656	150,000	-	-	-	-	536,916	391,944
671	13,768	5,355	-	-	-	6,189	6,079	605,195	569,792
-	-	-	-	-	-	-	-	100,861	73,587
-	-	-	-	-	-	-	-	8,885	7,846
-	-	-	-	-	-	-	-	-	7,801
-	-	-	-	-	-	-	-	-	2,252
671	13,768	5,355	-	-	-	6,189	6,079	714,941	661,278
7,731	73,417	48,462	3,895	292,258	19,379	16,822	20,158	824,310	409,547
166	8,069	6,500	694	42,713	2,011	1,613	1,984	101,188	80,976
594	7,772	3,503	625	22,109	1,645	1,254	2,123	65,743	76,598
-	-	-	-	-	-	-	-	45,653	67,482
(331)	(6,933)	(4,694)	(483)	(29,009)	(1,908)	(1,544)	(1,950)	(76,590)	(65,138)
(50)	(734)	(613)	-	66,963	(266)	1,232	(276)	69,831	(75,665)
8,110	81,591	53,158	4,731	395,034	20,861	19,377	22,039	1,030,135	493,800
7,439	67,823	49,459	154,731	395,034	20,861	13,188	15,960	852,110	224,466
27,147	2,265,638	479,919	-	2,764,484	185,276	152,079	261,373	9,847,075	9,622,609
-	-	-	-	-	-	-	-	-	-
34,586	2,333,461	529,378	154,731	3,159,518	206,137	165,267	277,333	10,699,185	9,847,075

egral part of these financial statements.

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Statement of Cash Flows**  
For the Year Ended 31 December 2021

	2021	2020
<b>Cash provided by (used in):</b>		
<b>Operating activities</b>		
Excess of revenues over expenses	\$ 852,110	\$ 224,466
Items not involving cash		
Amortization	38,443	41,826
Amortization of deferred capital contributions	(31,091)	(31,091)
Donations in kind	-	(10,000)
Loss (gain) on sale of marketable securities	(69,831)	75,665
Unrealized gains from marketable securities	(824,310)	(409,547)
Life insurance policies - cash surrender value	(1,964)	(2,319)
	<u>(36,643)</u>	<u>(111,000)</u>
Changes in non-cash working capital balances		
Accrued interest receivable	900	444
GST receivable	2,089	155
Accounts receivable	37,612	72,206
Deposits	1,750	1,500
Due from St. Luke's Home	(84)	20
Prepaid expenses	(5,309)	(5,140)
Accounts payable and accrued liabilities	(2,671)	16,408
Reserved funds and funds for special projects	47,866	25,577
	<u>45,510</u>	<u>170</u>
<b>Investing activities</b>		
Proceeds from purchase of marketable securities (net of purchases)	12,948	108,034
Purchase of tangible capital assets	(1,749)	(106,717)
Life insurance cash surrender value proceeds	15,562	-
	<u>26,761</u>	<u>1,317</u>
<b>Financing</b>		
Repayments of capital lease obligation	(5,244)	(4,996)
	<u>(5,244)</u>	<u>(4,996)</u>
<b>Net increase (decrease) in cash</b>	<b>67,027</b>	<b>(3,509)</b>
<b>Cash - beginning of year</b>	<b>116,462</b>	<b>119,971</b>
<b>Cash - end of year</b>	<b>\$ 183,489</b>	<b>\$ 116,462</b>

The accompanying notes are an integral part of these financial statements.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**1. Purpose of Organization**

The Church has the following Mission objectives:

- To be a beacon for all as a neighbourhood and destination church where we invite and welcome friends, family and strangers into our midst;
- To deepen our life of prayer and formation in Christ;
- To develop relationships and fellowship in open, honest and spiritual ways among parishioners, with our neighbours, and those in need;
- To pursue and practice justice and mercy for the imparting of the Kingdom of God within and beyond the Parish;
- To maintain financial equilibrium, develop our reserves and optimize the use of our assets to ensure the preservation of our sacred space and ministry from generation to generation, to the everlasting glory of God.

For Canadian income tax purposes, the Church is qualified as a not-for-profit organization and is a registered charity, which is exempt from income taxes under the Income Tax Act.

Certain cost amounts, primarily clergy stipends, are allocated to various funds based on management's best estimate of clergy's time spent on each fund's activities and other restrictions placed on the fund.

The Church holds the following funds that are subject to internally or externally imposed restrictions:

- (a) General Fund - The fund reports the Church's administrative activities and program delivery. It includes unrestricted funds that are \$5,000 or less received by the Church.
- (b) Columbarium Maintenance Fund - The original bequest of \$50,000 from the Frank Avery Estate is to be used for the construction and maintenance of a Columbarium.
- (c) Anglo-Catholic Fund - The fund is to be used to maintain and enhance the Anglo-Catholic ethos, liturgy and tradition of the Church. The initial gift-in-kind is an endowment.
- (d) Maintenance Trust Fund and Jessie Parks Fund - These funds were set up by a Trust Deed. They are treated as endowment funds, to assist in the work and ministry of the Church including the payment of clergy stipends (limited to the income for any one year). They are operated as trust funds for preservation of the Church's buildings if urgent demands cannot be met either from ordinary income or raised by special appeal.
- (e) Frank Burd Fund - The income from a bequest of the Estate of Frank Burd is to be used for the support of aged, infirm, or poor of the Church. The capital cannot be spent and is to be maintained as an endowment.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**1. Purpose of Organization - continued**

- (f) Dr. W.K. Burwell Fund - By means of a motion of the Trustees, income from this bequest from the Estate of Dr. Burwell is to be used as determined by the Trustees and the capital of the fund is to be maintained as an endowment.
- (g) E.C. Miller Fund - The Estate of Ernest C. Miller was left to the Church and its annual income is used for purposes as defined by the Trustees.
- (h) Music Fund - The income of a bequest from the Estate of Helen Unwin has been designated by the Trustees to support the Music Ministry.
- (i) Manuel Memorial Fund - The income from the capital of this fund is to be spent for general purposes at the trustees discretion. The trustees have decided to maintain the capital as an endowment.
- (j) Conway Outreach Fund - The income of the fund has been designated to support primarily but not exclusively local and world-wide refugee initiatives and outreach. The original capital cannot be spent and is to be maintained as an endowment.
- (k) The Willis Trust Fund - The income of the fund has been designated to support but not exclusively to ministry with the terminally ill and the liturgical music program. The original capital cannot be spent and is to be maintained as an endowment. Interest shall be added to the capital in those calendar years exactly divisible by seven.

The Church holds the following funds that are unrestricted:

- (l) St. James' Development Fund and Maintenance Reserve Fund - The Wardens and Trustees set up the funds to receive all non-designated gifts, bequests, or monies greater than \$5,000 donated to the Church. Capital and income earned by the funds can be used for the projects and improvements of the Church and its buildings, and for the Church's annual operating expenses.

**2. Summary of Significant Accounting Policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

- (a) Fund Accounting

The Church follows the restricted funds method which the Church reports separately the details of financial statement elements of the General Fund, the Restricted Funds and their endowment portions.



---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**2. Summary of Significant Accounting Policies - continued**

**(b) Revenue Recognition**

Restricted and unrestricted contributions are recognized as revenue in the appropriate restricted fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions of the General Fund are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions of the General Fund are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income includes interest and dividend income, realized and unrealized investment gains and losses. Unrealized gains and losses of held-for-trading financial assets are included in investment income and recognized as revenue in the statement of operations, deferred or reported directly in net assets, depending on the nature of any external restrictions imposed on the investment income. Investment income is recognized as revenue when earned.

Rental income includes rental of the building and parking stalls based on underlying lease agreements and contracts for special events. The rental income is recognized when earned.

**(c) Tangible Capital Assets**

Tangible capital assets are recorded at cost and amortized over their estimated useful lives at the following annual rates:

Church buildings	None
Building additions	25 years and 40 years straight-line
Leased parking stalls	25 years and 35 years straight-line
Memorial hall and clergy house	2 ½% straight-line
Parish Centre	20 years straight-line
Furniture and fixtures	None
Equipment	3 years straight-line
Equipment under capital lease	5 years straight-line
Piano	None

**(d) Contributed Services**

The mission of the Church is dependent upon and thankful for the many hours contributed by its members. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**2. Summary of Significant Accounting Policies - continued**

(e) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenues and expenses during the year. Accounts subject to significant estimates include amortization of tangible capital assets and accrued liabilities. Management believes that estimates utilized in preparing its financial statements are prudent and reasonable, however, actual results could differ from those estimates.

(f) Financial Instruments

(i) Measurement of Financial Instruments

The Church initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The Church subsequently measures all of its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market and fixed income securities, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash, accounts receivable, accrued interest receivable and amounts due from related parties.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and obligation under capital lease.

The Church's financial assets measured at fair value include marketable securities and cash surrender value of life insurance policies.

(ii) Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**2. Summary of Significant Accounting Policies - continued**

(f) Financial Instruments - continued

(iii) Transaction Costs

The Church recognizes its transaction costs in the statement of operations in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(g) Cash and Term Deposits

The Church's policy is to disclose bank balances under cash and cash equivalents, including bank overdrafts with balances that fluctuate frequently from being positive to overdrawn and highly liquid temporary investments usually with a maturity period of three months or less from the date of acquisition. Term deposits that the Church cannot use for current transactions because they are pledged as security are excluded from cash and cash equivalents.

(h) Pension Plan

The Church and its employees contribute to a defined contribution multi-employer pension plan (the "Plan") administered by the Pension Office Corporation of the Anglican Church of Canada. The Plan provides pension based on length of service and final average earnings. As the assets and liabilities of the Plan are not segregated by member, the Plan is accounted for as a defined contribution plan and any contributions from the Church to the Plan are expensed as incurred.

**3. Financial Instruments**

The Church is exposed to various risks through its financial instruments. The following analysis provides a measure of the Church's risk exposure and concentrations at the statement of financial position date, 31 December 2021.

(a) Liquidity Risk

Liquidity risk is the risk that the Church will encounter difficulty in meeting obligations associated with financial liabilities. The Church is exposed to this risk mainly in respect of its accounts payable and obligations under capital lease. The Church manages liquidity risk by maintaining adequate cash and highly liquid investments. There has been no change to the risk exposure from the prior year.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**3. Financial Instruments - continued**

(b) Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of three types of risk: currency risk, interest rate risk and other price risk. The Church is mainly exposed to interest rate risk and other price risk.

(c) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Church is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed-rate instruments subject the Church to a fair value risk. The Church's interest-bearing assets and liabilities include marketable securities and obligations under capital lease. Consequently, the exposure to fluctuations in future cash flows with respect to investments and, and obligations under capital lease, as a result of changes in market interest rates, is limited. These assets and liabilities are held with two financial institutions. There has been no change to the risk exposure from the prior year.

(d) Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Church is exposed to other price risk through its marketable securities and cash surrender value of life insurance. There has been no change to the risk exposure from the prior year.

(e) Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Church's main credit risk relates to cash and accounts receivable. Cash is maintained with large federally regulated financial institutions in Canada. The Church is not subject to a significant concentration of credit risk with respect to its accounts receivable. Accounts receivable are non-interest bearing and generally due within 30 to 120 days. The Church provides credits to its customers in the normal course of operations. There has been no change to the risk exposure from the prior year.

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
For the Year Ended 31 December 2021

**4. Tangible Capital Assets**

	Cost	Accumulated Amortization	Net Book Value	
			2021	2020
General Fund				
Land	\$ 12,250	\$ -	\$ 12,250	\$ 12,250
Buildings	334,019	216,313	117,706	120,251
Building additions	101,816	5,092	96,724	99,271
Parish Centre	723,433	68,378	655,055	666,630
Furniture and fixtures	167,204	-	167,204	167,204
Equipment	8,011	5,211	2,800	3,721
Equipment under capital lease	29,285	17,571	11,714	17,571
	<b>1,376,018</b>	<b>312,565</b>	<b>1,063,453</b>	<b>1,086,898</b>
Columbarium Maintenance Fund				
Columbarium	\$ 24,805	\$ -	\$ 24,805	\$ 24,805
Music Fund				
Pianos	\$ 35,000	\$ -	\$ 35,000	\$ 35,000
Building additions	40,845	16,338	24,507	26,141
	<b>75,845</b>	<b>16,338</b>	<b>59,507</b>	<b>61,141</b>
Frank Burd Fund				
Land (Note 5(a))	\$ 1,503,750	\$ -	\$ 1,503,750	\$ 1,503,750
Parking stalls (Note 5(b)(c))	359,500	266,693	92,807	104,422
	<b>1,863,250</b>	<b>266,693</b>	<b>1,596,557</b>	<b>1,608,172</b>
	<b>\$ 3,339,918</b>	<b>\$ 595,596</b>	<b>\$ 2,744,322</b>	<b>\$ 2,781,016</b>

**5. Frank Burd Fund**

- (a) The assets of the Frank Burd Fund included a property formerly known as Lot 3 (formerly 304 East Cordova Street) which is now part of Parcel B on which Cooper Place (now 306 East Cordova Street) is located. The Church has a beneficial ownership of this property; however, the property title is registered in the name of St. Luke's Home.
- (b) Included in the assets of the Fund were rights to use ten parking stalls at 353 East Cordova Street (Victory House) for twenty-five years. These rights were originally acquired by the Church during 1997 for cash consideration of \$117,000. These rights expire in June 2022.
- (c) During 1998, a further ten parking stalls at 340 East Cordova (St. James' Place) were originally acquired at fair market value by the Church for cash consideration of \$242,500. These rights expire in early 2024.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**6. Obligations Under Capital Lease**

The Church entered into a capital lease for certain equipment. The lease is repayable in quarterly instalments of \$1,524 including principal and interest. The imputed rate is 4.8 % per annum.

The following is a schedule of future minimum lease payments under the capital lease:

2022	\$	6,096
2023		6,096
2024		<u>3,048</u>
		15,240
Less: amount representing interest		<u>957</u>
		14,283
Less: current portion		<u>5,502</u>
	\$	<u>8,781</u>

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**7. Externally Restricted Fund Balances**

	<u>2021</u>	<u>2020</u>
Columbarium Maintenance Fund (Note 1(b))		
Restricted for construction and maintenance of Columbarium	\$ 46,716	\$ 41,028
Frank Burd Fund (Note 1(e))		
Endowment	385,353	385,353
Accumulated net income after transfers, restricted to help needy	351,551	272,112
	<u>736,904</u>	<u>657,465</u>
Maintenance Trust Fund (Note 1(d))		
Endowment	300	300
Restricted to pay clergy stipends and extraordinary building costs	529,078	479,619
	<u>529,378</u>	<u>479,919</u>
Anglo-Catholic Fund (Note 1(c))		
Endowment	105,189	105,189
Accumulated net income after transfers, restricted to maintain the Anglo-Catholic tradition of the Church	105,267	76,544
	<u>210,456</u>	<u>181,733</u>
Conway Outreach Fund (Note 1(j))		
Endowment	67,906	67,906
Accumulated net income after transfers, restricted to outreach	170,798	113,616
	<u>238,704</u>	<u>181,522</u>
The Willis Trust (Note 1(k))		
Endowment	150,000	-
Accumulated net income after transfers, to be used for general expenses	4,731	-
	<u>154,731</u>	<u>-</u>
Jessie Parks (Note 1(d))		
Endowment	22,500	22,500
Accumulated net income after transfers, to be used for general expenses	12,086	4,647
	<u>34,586</u>	<u>27,147</u>
	<u>\$ 1,951,475</u>	<u>\$ 1,568,814</u>

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

**8. Internally Restricted Fund Balances**

	<u>2021</u>	<u>2020</u>
Dr. W.K. Burwell Fund (Note 1(f))		
Endowment	\$ 1,403,272	\$ 1,403,272
Income to be used for purposes defined by the Church Trustees	<u>1,756,246</u>	<u>1,361,212</u>
	<u>3,159,518</u>	<u>2,764,484</u>
Manuel Memorial Fund (Note 1(i))		
Endowment	150,000	150,000
Income to be used for purposes defined by the Church Trustees	<u>56,137</u>	<u>35,276</u>
	<u>206,137</u>	<u>185,276</u>
E.C. Miller Fund (Note 1(g))		
Income to be used for purposes as defined by the Church Trustees	<u>165,267</u>	<u>152,079</u>
Music Fund (Note 1(h))		
Restricted for support of the Church's Music Ministry	<u>217,826</u>	<u>200,232</u>
	<u>\$ 3,748,748</u>	<u>\$ 3,302,071</u>

**9. Designated Fund Donations**

The Church received designated fund donations and made fund disbursements for various organizations and projects. These amounts are reported in the General Fund as designated fund donations and disbursements.

**10. Related Party Transactions**

During the year, the Church charged rent of \$9,000 (2020 - \$9,000) for parking spaces to St. Luke's Home, an organization with some trustees in common. These amounts are included in the Due from St. Luke's Home at 31 December 2021 and 2020.

These transactions were in the normal course of operations and were measured at the exchange value which represented the amount of consideration established and agreed to by the related parties.

**11. Due from Related Party**

The amount due from St. Luke's Home is unsecured, without interest and specific terms of repayment. St. Luke's Home has trustees in common with the Church.



---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**12. Deferred Capital Funding**

The deferred capital funding reported in the General Fund includes the unamortized portions of restricted contributions for the Parish Centre included in tangible capital assets received in current and prior years.

	<u>2021</u>	<u>2020</u>
Deferred capital funding	\$ 621,828	\$ 621,828
Less: accumulated amortization	<u>(93,273)</u>	<u>(62,182)</u>
	<u>\$ 528,555</u>	<u>\$ 559,646</u>

The changes for the year in the deferred capital funding balance reported in the General Fund are as follows:

	<u>2021</u>	<u>2020</u>
Balance - beginning of year	\$ 559,646	\$ 590,737
Amounts amortized to revenue	<u>(31,091)</u>	<u>(31,091)</u>
Balance - end of year	<u>\$ 528,555</u>	<u>\$ 559,646</u>

**13. Pension Plans**

(a) General Synod Pension Plan

The Church contributes to a multi-employer defined benefit pension plan administered by the Anglican Church of Canada. The Plan covers clergy and some lay employees who work over 20 hours per week as well as the employees of the other participating organizations.

The Plan provides pension based on length of service and final average earnings. The annual funding requirements are determined in consultation with the actuaries to provide long-term stability of the Plan.

The Church contributes 12.5% (2020 - 12.5%) and the employees contribute 5% (2020 - 5.0%) of their stipend.

---

**ST. JAMES PARISH OF VANCOUVER B.C.**  
**Notes to the Financial Statements**  
**For the Year Ended 31 December 2021**

---

**13. Pension Plans - continued**

(b) Lay Retirement Plan

The Church also contributes to a defined contribution pension plan administered by the Anglican Church of Canada whereby employers and employees contribute at a defined rate. Some lay employees who work over 20 hours per week participate in this plan. The Church contributes 5% (2020 - 5%) and the employees contribute 5% (2020 - 5%) of their salaries to the plan.

Pension plan expenses for the year ended 31 December 2021 amounted to \$18,268 (2020 - \$16,738).

**14. Canada Emergency Wage Subsidy**

Due to the COVID-19 pandemic, the Canadian government introduced the Canada Emergency Wage Subsidy ("CEWS") to assist organizations who had lost a certain percentage of their eligible revenue.

During the fiscal year ended 31 December 2021, the Synod of the Diocese of New Westminster (the "Diocese") allocated \$45,653 (2020 - \$67,482) to the Church as its share of the CEWS claimed by the Diocese. This wage subsidy is reported in other revenue in the statement of operations. As at 31 December 2021, \$Nil (2020 - \$46,327) of this amount is included in accounts receivable. The measurement of the CEWS is subject to uncertainty as the claims are subject to review and possible adjustments by the Canada Revenue Agency.

**15. Assistance from the Diocese**

The Diocese approved a financial assistance package to mitigate the financial need existing within parishes of the Diocese as a result of the COVID-19 pandemic. The assistance included suspending Diocesan apportionment payments for 3 months (2020 - 5 months); this reduced the Church's 2021 Diocesan apportionment expense by \$33,620 (2020 - \$52,562).

**16. Impact of COVID-19**

In March 2020, the World Health Organization declared the COVID-19 outbreak to be a public health emergency. This pandemic has caused an increase in economic uncertainty that has led to volatility in international markets and disrupted business operations around the world. The Church's primary source of revenue is derived from collections and donations. At the date of the Independent Practitioners' Review Engagement Report, the Church continued to receive collections and donations. Currently, management is unable to determine whether COVID-19 will have a significant impact on future revenues, expenses or operations.

---

**ST. JAMES PARISH OF VANCOUVER B.C.****Schedule of Church Expenses****For the Year Ended 31 December 2021**

	2021	2020
<b>Ministry</b>		
Clergy stipends	\$ 128,246	\$ 92,988
Music Director / Choir / Musicians	60,945	60,462
Street Outreach	32,970	35,217
Organ tuning and piano repairs	2,579	4,542
School and education	1,391	3,978
Parish growth / Pastoral care	1,032	-
	<u>227,163</u>	<u>197,187</u>
<b>Office and general</b>		
Office salaries	47,554	56,788
Professional services	31,059	31,211
Miscellaneous projects	22,590	30,531
Security salaries, benefits and expenses	3,624	618
Printing and stationery	3,474	5,193
Interest on capital lease	853	1,099
Columbarium	-	41
Postage	247	351
Suppers and kitchen	205	-
Unclaimed grant	5,000	-
Net increase in cash surrender value of life insurance policies	(1,964)	(2,319)
	<u>112,642</u>	<u>123,513</u>
<b>Buildings</b>		
Building repairs and maintenance	76,107	75,453
Maintenance salaries and benefits	55,891	49,190
Insurance	36,542	34,436
Amortization	38,443	41,826
Light and water	28,770	23,639
Water and scavenging	14,872	11,390
Telephone and internet	5,510	4,686
Janitor supplies	3,627	5,448
Property taxes	949	1,024
Maintenance, security/sound/IT systems	4,679	2,000
	<u>265,390</u>	<u>249,092</u>
	\$ 605,195	\$ 569,792

---